
COMPLIANCE CALENDAR



SPECIAL DISTRICT ASSISTANCE

Department of Local Affairs
1313 Sherman Street, Room 521
Denver, Colorado 80203
303-866-2156
www.dola.colorado.gov

COMPLIANCE CALENDAR

Colorado Department of Local Affairs
1313 Sherman Street, Room 521
Denver, Colorado 80203
(303) 866-2156
www.dola.colorado.gov

INTRODUCTION

After organization by court order and decree, Colorado Title 32 Article 1 Special Districts have certain statutorily decreed responsibilities. These responsibilities, among others, include adopting an annual budget, holding biennial elections for directors, and compliance with the Local Government Audit Law. Detailed election requirements can be found in the Department of Local Affairs' (DOLA) Special District Election Code that is mailed to each district in January of even -numbered years. Those requirements and dates are not listed here. Discussions on budgeting, accounting and the audit are found in the Financial Management Manual available from the State Auditor's Office, (303) 866-2051.

The following can be used as a checklist for these items of compliance. The calendar is for your information only and is not to be construed as legal advice. It is a guideline and not guaranteed to be all-inclusive. Although DOLA attempts to keep districts informed of major changes in statutes, it is incumbent upon the local jurisdictions to stay current with changes in statute that may affect this calendar. If you have any questions please do not hesitate to call DOLA at (303) 866-2156.

For more information or for more DOLA technical assistance publications, see the department's web site at www.colorado.gov and click on Data, Information and Publications

DATE

COMPLIANCE ACTIVITY/OTHER INFORMATION

No Date- Upon
Order or Decree

The organization, dissolution or boundary change (due to inclusion, exclusion or consolidation) of a district is effective only when the order or decree, together with a description of the area, is recorded by the county clerk & recorder of the county where the action took place. The clerk & recorder shall notify the county assessor and a **certified** copy of such notice shall also be filed with the Division by the clerk & recorder.

C.R.S. § 32-1-105

No Date- Upon
Request

A board of county commissioners, or governing body of a municipality within whose boundaries a district is located may request a district to file, not more than once a year, an annual report. The report shall be filed with the board of county commissioners, any municipality in which the special district is wholly or partially located, the Division of Local Government and

the State Auditor, and shall be deposited with the county clerk and recorder for public inspection. The report shall be made available by the special district to any interested party (pursuant to section 32-1-207(3)(c), C.R.S.) The report shall include, but not be limited to, information on the progress of the special district in the implementation of the service plan. If the district fails to submit the requested annual report within nine months of the date of the request, the board of county commissioners or the governing body of any municipality in which the district is located may notify any county treasurer holding moneys of the district to prohibit release of such moneys until the report is submitted.

C.R.S. § 32-1-209

No Date – Upon Occurrence

The board of directors of a district must notify the board of county commissioners of any alteration of the proposed debt issuance schedule in the service plan.

C.R.S. § 32-1-202(2)(b)

Within 45 Days After an Election

The results of special district ballot issue elections to incur general obligation indebtedness shall be certified by the special district by registered mail to the board of county commissioners of each county in which the special district is located or to the governing body of a municipality that has adopted a resolution of approval for organization to the special district. The special district shall file a copy of any certification with the Division of Securities (1580 Lincoln Street, Suite 420, Denver, Co., 80203, 303-984-2320

C.R.S. § 32-1-1101.5(1)

Within 30 Days After Any Election

The results of special district election shall be certified to the division of local government within thirty (30) days after the election. If an election is canceled, the notice and a copy of the resolution of cancellation shall be filed with the division of local government.

C.R.S. § 1-11-103(3)

January 1

Start of fiscal budget year; recommend beginning to plan for the budget of the next year. See C.R.S. § 29-1-101 and following sections regarding the information required in a budget. Contact Division of Local Government for assistance.

C.R.S. § 29-1-101

Deadline to file a current, accurate map of district boundaries prepared according to Division standards with the county assessor and the Division. (For map specification information, call Marv Koleis, at (303) 273-1802, Division of Local Government.)

C.R.S. § 32-1-306

January 15 Deadline for district to notify the Division, and the county commissioners, the county assessor, county treasurer, and clerk & recorder of each county in which the district is located and the governing body of any municipality, the chairman of the board, the contact person, the telephone number, and the business address of the district. If such persons and address are not located within the district, the district must notify the county clerk & recorder(s) and the municipal governing body of the name, address and telephone number of a contact person within the district.

C.R.S. § 32-1-104(2)

January 31 A certified copy of the adopted budget, which includes the budget message, for the current fiscal year must be filed with the Division no later than this date. A sample copy can be found in the Financial Management Manual. The Resolution to Adopt the Budget, the Resolution to Set Mill Levies and the Resolution to Appropriate Funds should accompany the certified budget.

C.R.S. § 29-1-113(1)

Penalty: Division can request County Treasurers to withhold collected tax revenues if budget is not filed.

C.R.S. § 29-1-113(1)

February 1 Deadline for district to file with Division of Local Government an updated list of all contracts in effect with other political subdivisions (intergovernmental agreements).

C.R.S. § 29-1-205

February (First
Tuesday After First
Monday) Special Election may be held.

C.R.S. § 32-1-103(21)

Non-TABOR ballot questions may be referred to the voters.

C.R.S. § 32-1-805(2)

March 1 If a special district has securities outstanding which are non-rated and which were issued to the public, for an amount of not less than \$1 million, and for a term of more than one year payable beyond the next year, then that district must file an annual report on form DLG 30 with the Division. This report must be filed within sixty days following the end of the fiscal year.

C.R.S. § 11-58-105

March 31 Deadline for qualifying entities to request exemption from audit from State Auditor. For information call Local Government Audits, Office of State Auditor, at (303) 866-2051.
C.R.S. § 29-1-604(3)

May (First Tuesday After First Monday) Regular Election must be held in even-numbered years.
Special Election may be held in odd numbered years.
C.R.S. § 32-1-103(17)(21)

In odd-numbered years, non-TABOR ballot questions may be referred to voters.
C.R.S. § 32-1-805(2)

June (First Week) Originally signed oath of office and bond (public officials performance bond) must be filed with district court clerk within thirty (30) days of the election and a copy of each filed with the Division after the regular election. See C.R.S. § 32-1-901 for bond amounts for Treasurer and other directors.
C.R.S. § 32-1-901

Certification of Election Results are due to the division within thirty (30) days of the election.
C.R.S. § 1-11-103(3)

June 30 Statutory deadline for auditor to submit audit report to special district governing board.
C.R.S. § 29-1-606(1)(a)

July 31 Deadline for submitting annual audit report to State Auditor. Audit must be forwarded to State Auditor's Office within thirty (30) days of receipt from auditor.
C.R.S. § 29-1-606 (3)

PENALTY: If an audit is not filed (when an exemption has not been granted) the county treasurer may be ordered to withhold your property tax revenues.
C.R.S. § 29-1-606(5)(a)(I) and (II)

August 25 Deadline for assessors to certify to all taxing entities and to the Division the total assessed valuation and real property values of all taxable property and the amounts for the various factors used to compute the statutory property tax revenue limit and constitutional property tax revenue limit.
C.R.S. § 39-5-128

October (First Tuesday After First Monday)	<p>Special Election may be held. C.R.S. § 32-1-103(21)</p> <p>Non-TABOR ballot questions may be referred to the voters. C.R.S. § 32-1-805(2)</p>
Before October 15	<p>The board of directors must designate or appoint a person to prepare the budget. This may be a member of the board (for example, the treasurer) or a non-board member. C.R.S. § 29-1-104</p>
October 15	<p>Statutory deadline for budget officer to submit proposed budget to board of directors. C.R.S. § 29-1-105</p> <p>"Notice of Budget" to be published upon board's receipt of proposed budget. C.R.S. § 29-1-106</p> <p>Notice must state that the budget is open for inspection by the public at a designated office, give the date and time of the budget hearing and state that any interested elector may file objections to it any time prior to its adoption. For districts with a total annual budget of less than \$50,000, posting of Notice in three public places is permitted in lieu of publication. C.R.S. § 29-1-106(3)(b)</p>
October 15 (cont.)	<p>See C.R.S. § 29-1-103, for budget content and format requirements. Contact the Division for further information and assistance in order to be in compliance with the budget law.</p>
November Every Year (First Tuesday Of Odd Years and After First Monday Of Even Years)	<p>Special Election may be held. C.R.S. § 32-1-103 (21)</p> <p>TABOR and non-TABOR ballot questions may be referred to the voters. C.R.S. § 32-1-805(2)</p>
December (First Tuesday After First Monday)	<p>Special Election may be held. C.R.S. § 32-1-103(21)</p> <p>Non-Tabor ballot questions may be referred to the voters. C.R.S. § 32-1-805(2)</p>
December 10	<p>Any changes in assessed valuation will be made by the assessors only once by a single notification to the district. C.R.S. § 39-1-111(5)</p>

December 10-15 If necessary, schedule special meeting to recertify levy if assessed valuation has changed.

December 15 Deadline for certification of mill levies to the board of county commissioners.

C.R.S. § 39-5-128 (1)

Note: Districts levying a property tax must adopt their budgets before certifying levies to the county.

C.R.S. § 29-1-108(2)

PENALTY: If the budget is not adopted by certification deadline, 90% of the amounts appropriated for operating and maintenance expenses in the current fiscal year shall be deemed reappropriated.

C.R.S. § 29-1-108(3)

December 22 Deadline for county commissioners to levy against the assessed valuation of all taxable property the necessary taxes for all legal purposes of local governments.

C.R.S. § 39-1-111(1)

December 31 Districts not levying property tax must adopt budget by this date.

C.R.S. § 29-1-108

By this date board shall enact "Resolution to Appropriate Funds" for ensuing fiscal year.

C.R.S. § 29-1-108(4)

PENALTY: District restricted to 90% of its current year's appropriation for operation and maintenance expenses if board fails to enact a resolution to make appropriations by this date.

C.R.S. § 29-1-108(4)

NOTE: If a district:

- Does not conform to the requirements to adopt a budget for two consecutive years, or
- Has failed to hold or properly cancel a regular special district election, or
- Has failed to provide the service(s) or facilities it is supposed to provide for two consecutive years, or
- Has failed to submit to an audit (or be granted exemption from audit) for two consecutive years;

Division of Local Government will start procedures to administratively dissolve the district.

C.R.S. § 32-1-710